

JOURNAL

	DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE		
					DEBIT	CREDIT	DEBIT	CREDIT	
1	19-- April 15	Employee Income Tax Pay.	C356	2120	94500				1
2		FICA Tax Payable		2130	98499				2
3	15	Salary Expense	C357	6170	325600				3
4		Employee Income Tax Pay.		2120		48200			4
5		FICA Tax Payable		2130		26048			5
6		U.S. Savings Bonds Payable		2180		5000			6
7	15	Payroll Taxes Expense	M25	6150	46235				7
8		FICA Tax Payable		2130		26048			8
9		Unemploy. Tax Pay.—Fed.		2150		2605			9
10		Unemploy. Tax Pay.—State		2160		17582			10
11	15	U.S. Savings Bonds Payable	C358	2180	25000				11
12	30	Salary Expense	C376	6170	335800				12
13		Employee Income Tax Pay.		2120		51200			13
14		FICA Tax Payable		2130		26864			14
15		U.S. Savings Bonds Payable		2180		5000			15
16	30	Payroll Taxes Expense	M29	6150	47683				16
17		FICA Tax Payable		2130		26864			17
18		Unemploy. Tax Pay.—Fed.		2150		2686			18
19		Unemploy. Tax Pay.—State		2160		18133			19
20	30	Unemploy. Tax Pay.—Fed.	C377	2150	14775				20
21	30	Unemploy. Tax Pay.—State	C378	2160	99730				21
22	May 15	Employee Income Tax Pay.	C405	2120	99400				22
23		FICA Tax Payable		2130	105824				23
24	15	Salary Expense	C406	6170	314500				24
25		Employee Income Tax Pay.		2120		47000			25
26		FICA Tax Payable		2130		25160			26
27		U.S. Savings Bonds Payable		2180		5000			27
28	15	Payroll Taxes Expense	M36	6150	44659				28
29		FICA Tax Payable		2130		25160			29
30		Unemploy. Tax Pay.—Fed.		2150		2516			30
31		Unemploy. Tax Pay.—State		2160		16983			31
32	31	Totals			1652205	378049			32
33									33

5				6				7				8				9				10				11			
SALES CREDIT				SALES TAX PAYABLE CREDIT				ACCOUNTS PAYABLE				PURCHASES DEBIT				CASH											
								DEBIT		CREDIT						DEBIT		CREDIT									
1																								192999		1	
2																										2	
3																								246352		3	
4																										4	
5																										5	
6																										6	
7																										7	
8																										8	
9																										9	
10																										10	
11																								25000		11	
12																								252736		12	
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18																										18	
19																										19	
20																								14775		20	
21																								99730		21	
22																								205224		22	
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32																								1274156		32	
33																										33	